



General Assembly

February Session, 2010

**Committee Bill No. 5005**

LCO No. 916

\* \_\_\_\_\_HB05005ENVFIN030910\_\_\_\_\_\*

Referred to Committee on Environment

Introduced by:  
(ENV)

***AN ACT ESTABLISHING A BUSINESS TAX CREDIT FOR HOTELS  
AND INNS THAT CREATE GREEN, ALLERGY-FREE ROOMS FOR  
THEIR GUESTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1       Section 1. (NEW) (*Effective July 1, 2010, and applicable to income years*  
2       *commencing on or after January 1, 2010*) (a) For purposes of this section,  
3       "hotel" has the same meaning as provided in section 12-407 of the  
4       general statutes, "lodging house" has the same meaning as provided in  
5       section 12-407 of the general statutes, "hotel owner" means any  
6       taxpayer subject to liability under the provisions of chapter 208 of the  
7       general statutes that owns and operates a hotel or lodging house, and  
8       "green, allergy-free room" means a room that (1) is cleaned and  
9       maintained only with green, natural nontoxic cleaning products, (2)  
10      contains tile or wood flooring and no carpeting, (3) contains drapes or  
11      curtains made of synthetic, non-see-through material for privacy,  
12      window blinds that can be cleaned of dust, or a one-way glass window  
13      covering, (4) utilizes an air conditioning unit with a high-efficiency  
14      particulate air (HEPA) filter, (5) contains mattresses and pillows  
15      covered in nonallergenic materials, (6) is free of cigarette smoke, and  
16      (7) is free of pets and pet dander.

17 (b) There shall be allowed a credit against the tax imposed under  
 18 chapter 208 of the general statutes in an amount equal to: (1) Fifty per  
 19 cent of the amount spent by a hotel owner on the conversion of guest  
 20 rooms to green, allergy-free rooms, provided not less than ten per cent  
 21 of the total number of guest rooms at a hotel or lodging house are  
 22 converted to green, allergy-free rooms; or (2) seventy-five per cent of  
 23 the amount spent by a hotel owner on the conversion of guest rooms to  
 24 green, allergy-free rooms, provided not less than twenty per cent of the  
 25 total number of guest rooms at a hotel or lodging house are converted  
 26 to green, allergy-free rooms.

27 (c) With respect to any income year commencing on or after January  
 28 1, 2010, a credit or any portion of a credit that is allowed under this  
 29 section but that is not used by a hotel owner because the amount of the  
 30 credit exceeds the tax due and owing by the hotel owner, may be  
 31 carried forward to each of the successive income years until such  
 32 credit, or applicable portion of the credit, is fully taken. In no case shall  
 33 a credit, or any portion of a credit, that is not used by a taxpayer be  
 34 carried forward for a period of more than five years.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010, and applicable to income years commencing on or after January 1, 2010</i>	New section

**ENV****Joint Favorable C/R****FIN**